

GENERAL POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that I, J. B. BELL of Hernando, Mississippi, do hereby appoint my children, Ramelle Bell Greene and Josh Bowles Bell, III, both of Memphis, Tennessee, as my Attorneys in Fact with authority granted under this General Power of Attorney to perform and do any and all acts for my behalf as I could legally do in my own right, including the power to make and sign checks and drafts on any bank accounts I may own and every act that I could do myself in my own right without limitation.

This Power of Attorney shall not be affected by the subsequent disability or incompetence of myself and shall remain in full force and effect until expressly revoked by me or until such time as a conservator, general guardian, or guardian of my estate is appointed for my benefit and I hereby ratify and confirm all that my said attorney may do in and about the premises.

WITNESS my signature this 24th day of May, 2000.

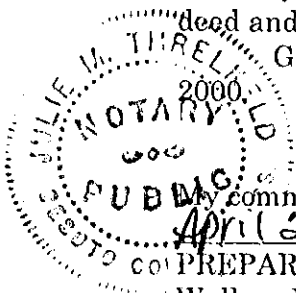
  
J. B. BELL

STATE OF MISSISSIPPI  
COUNTY OF DESOTO

This day personally appeared before me, the undersigned authority in and for said County and State, the within named J. B. BELL who being duly sworn acknowledged signing and executing the above and foregoing General Power of Attorney on the day and date therein mentioned as a free and voluntary act and deed and for the purpose therein expressed.

Given under my hand and official seal of office this the 24<sup>th</sup> day of May,

  
Notary Public



My commission expires:

April 26, 2003

PREPARED BY:

Walker, Brown & Brown, P.A.

P.O. Box 276

2540 Highway 51 South

Hernando, MS 38632

662-429-5277; 901-521-9292

STATE MS.-DESOTO CO.  
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